

Charitable Gaming Taxes

Charitable gaming taxes include bingo tax, pickle card tax, county/city lottery tax, and lottery and raffle tax. The rates for state charitable gaming taxes are as follows:

- for bingo, 6 percent of the gross receipts from each bingo occasion, beginning October 1, 1997, the rate dropped to 3 percent of gross receipts;
- for pickle cards, 10 percent of the definite profit of each pickle card unit sold by a licensed distributor;
- for county/city lotteries, 2 percent of the gross proceeds of any lottery conducted by a county, city, or village in Nebraska;
- for lotteries and raffles, 2 percent of each lottery having gross proceeds of more than \$1,000 or each raffle having gross proceeds of more than \$5,000.

Forty percent of the revenue from charitable gaming taxes is deposited in the Charitable Gaming Operations Fund. The remainder is deposited in the General Fund.

Table 7

Charitable Gaming Tax Receipts

Month	Calendar Year 1997	Calendar Year 1996
January	\$ 906,735	\$1,051,914
February	445,405	1,100,476
March	294,067	521,267
April	941,059	733,088
May	647,682	1,455,588
June	252,982	298,190
July	1,130,287	1,146,574
August	384,341	819,344
September	237,492	278,258
October	1,082,030	978,198
November	425,699	907,171
December	197,173	323,271
Total	\$6,944,952	\$9,613,339

Table 8

Summary of Charitable Gaming Taxes

	1990	1991	1992	1993	1994	1995	1996	1997
Gross Dollars Wagered								
Bingo	\$ 24,011,678	\$ 25,091,749	\$ 26,292,995	\$ 25,394,270	\$ 23,688,473	\$ 21,937,000	\$ 21,102,963	\$ 19,595,839
Pickle Cards	118,766,795	134,167,471	172,590,076	178,155,334	176,818,607	158,704,702	130,294,991	107,299,509
County/City Lottery	44,856,866	76,652,969	141,101,278	197,148,190	208,081,529	196,100,575	166,405,283	157,103,428
Lottery and Raffle	2,206,442	2,240,535	3,101,562	2,905,363	2,831,890	3,240,865	3,288,792	3,399,018
Totals	\$189,841,781	\$238,152,724	\$343,085,911	\$403,603,157	\$411,420,499	\$379,983,142	\$321,092,029	\$287,397,794
Calculated Tax Due								
Bingo	\$1,440,500	\$1,504,541	\$1,579,160	\$ 1,529,734	\$ 1,421,308	\$1,316,219	\$1,266,178	\$1,034,821
Pickle Cards	3,777,888	3,475,092	4,443,684	4,538,693	4,439,415	3,944,357	3,201,417	2,638,700
County/City Lottery	897,136	1,533,059	2,822,025	3,942,964	4,161,630	3,922,011	3,328,107	3,142,069
Lottery and Raffle	44,128	44,801	62,021	58,107	56,637	64,817	65,774	67,980
Totals	\$6,159,652	\$6,557,493	\$8,906,890	\$10,069,498	\$10,078,990	\$9,247,404	\$7,861,476	\$6,883,570